

## **FISCAL NOTE**

### **SB 3427 - HB 3974**

February 18, 2008

**SUMMARY OF BILL:** Expands the definition of a premier type tourist resort as such definition applies to the licensing of facilities for on-premises consumption of alcoholic beverages. The expanded definition would authorize facilities located on at least 500 acres, with at least 50 rooms used for overnight accommodations and that serve at least two meals per day in a dining room with a minimum capacity of 50 persons, to obtain an on-premises alcohol consumption license.

#### **ESTIMATED FISCAL IMPACT:**

**Increase State Revenue – Not Significant**  
**Increase State Expenditures – Not Significant**

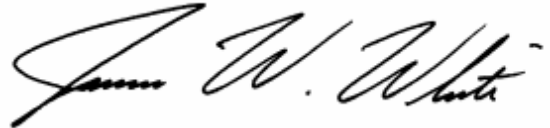
**Increase Local Revenue – Not Significant**  
**Increase Local Expenditures – Not Significant**

#### Assumptions:

- No additional personnel or resources will be needed by the Alcoholic Beverage Commission.
- An initial license application fee of \$300 to the State.
- An annual licensing fee of \$2,000 to the State and a local privilege tax of \$1,500 to local governments.
- Any increase in local government expenditures related to the administrative cost of collecting local privilege taxes associated with such licenses is estimated to be not significant.
- Upon licensing, the entity will be assessed state and local sales taxes on alcoholic beverage sales, 15% liquor-by-the-drink tax on each alcoholic beverage sold and any applicable county or city privilege tax.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is written in a cursive style with a large, stylized "J" and "W".

James W. White, Executive Director

/cce